

State of Idaho

Legislative Services Office

Management Report

A communication to the Joint Finance-Appropriations Committee

IDAHO COMMISSION ON HUMAN RIGHTS

FY 2005, 2006, and 2007

Report IC18807

Date Issued: September 19, 2007

Serving Idaho's Citizen Legislature

FOREWORD

PURPOSE OF REPORT

We evaluated the internal controls over financial operations of the Idaho Commission on Human Rights as part of our effort to evaluate each State agency at least once every three years. This report summarizes the results of our evaluation.

SCOPE OF WORK

The management of the Commission is responsible for establishing and maintaining internal controls. We obtained an understanding of the relevant policies and procedures comprising the internal control system. We also determined whether the relevant policies and procedures had actually been placed into operation. Our intent was to indicate where internal controls could be improved in order to help ensure the Commission's ability to record, process, summarize, and report financial data accurately.

AUDIT AUTHORIZATION

Reported to the Joint Finance-Appropriations Committee as directed by the Legislative Council of the Idaho Legislature, authorized by Idaho Code, Section 67-429.

ASSIGNED STAFF

Sally Fong, Staff Auditor

ADMINISTRATION AND TECHNICAL REVIEW

Don H. Berg, CGFM, Manager, Legislative Audits Division
Eugene Sparks, CPA, Managing Auditor

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EXECUTIVE SUMMARY LEGISLATIVE AUDITS

IDAHO COMMISSION ON HUMAN RIGHTS

PURPOSE AND SCOPE. We performed certain audit procedures to evaluate the effectiveness of the Idaho Commission on Human Rights' internal control design and operation. The limited scope of our procedures does not allow us to give an opinion on the Commission's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed. Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. Any findings and recommendations are intended to improve the internal control system to prevent errors, omissions, misrepresentations, or fraud.

CONCLUSION. We noted no matters involving the internal control over the Commission's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of internal controls would not necessarily disclose all matters considered to be a material weakness.

FINDINGS AND RECOMMENDATIONS. There are no findings and recommendations in this report or the prior report.

AGENCY RESPONSE. The Commission has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. The Idaho Commission on Human Rights is funded by a General Fund appropriation, federal funds, and other grants and fees. The following financial summary is presented for informational purposes only.

IDAHO COMMISSION ON HUMAN RIGHTS – FY 2007 FINANCIAL SUMMARY

	General Fund	Federal Fund	Miscellaneous Revenue Fund	
Fiscal Year 2007	0001	0348	0349	Total
Beginning Appropriation/Cash Balance	\$675,600	\$260,660	\$1,680	\$937,940
Receipts	0	215,707	825	216,532
Total Funds Available	\$675,600	\$476,367	\$2,505	\$1,154,472
Less Expenditures:				
Personnel Costs	\$515,287	\$105,006	\$0	\$620,293
Operating Costs	140,366	101,433	1,642	243,441
Total Expenditures	\$655,653	\$206,439	\$1,642	\$863,734
Ending Reverted Appropriation/Cash Balance	\$19,947	\$269,928	\$863	\$290,738

This report is intended solely for the information and use of the Idaho Commission on Human Rights and the Idaho Legislature and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the director, Leslie Ruth Goddard, and her staff.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

Don H. Berg, CGFM, Manager, Legislative Audits Division

Eugene Sparks, CPA, Managing Auditor

Report IC18807

AGENCY RESPONSE

C. L. "Butch" Otter, Governor

COMMISSIONERS:

Estella Zamora, President
Hyong Pak, Vice President
Vernon Baker
Esperanza Gerhardt
Ruthie Johnson
Clarisse Maxwell
William L. Swift
Sandra Twiggs
Andrea Wassner



IDAHO HUMAN RIGHTS COMMISSION

Leslie R. Goddard, Director

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Wednesday, September 05, 2007

Eugene Sparks, Managing Auditor
Legislative Audits
STATEHOUSE MAIL

Subject: *Agency Response to Audit of FY 2005, 2006, and 2007*

Dear Mr. Sparks:

Thank you for the opportunity to review the draft report of this most recent audit and the invitation to respond on behalf of the agency. We are, of course, pleased that the draft report makes "no findings."

Sara Nichols, administrative assistant II, and I both appreciated the opportunity to work with your auditor, Sally Fong. We felt that she worked very hard, not only in reviewing our financial records, but also in understanding the "big picture" of the Human Rights Commission's role in state government. We hope you will express to her our thanks for her thoroughness, her attention to detail, and her very professional and pleasant manner. It was a pleasure to work with your office and with Ms. Fong.

Sincerely,

A handwritten signature in cursive script that reads "Leslie Ruth Goddard".

Leslie Ruth Goddard
Director

APPENDIX

HISTORY

The Idaho Commission on Human Rights was created in 1969 and included within the Department of Special Services until July 1, 1974, when it was transferred to the Office of the Governor.

On July 1, 1982, the Commission received jurisdiction to handle age discrimination complaints and allegations of equal pay violations related to employment.

STATUTORY AUTHORITY

Authority for the establishment and operation of the Idaho Commission on Human Rights is contained in Idaho Code, Title 67, Chapter 59.

PURPOSE

The major duties of the Commission are to investigate complaints of discrimination due to race, color, religion, sex, national origin, disability, or age, and to seek conciliation on those complaints found to be made with good cause. Complaints may relate to employment, education, public accommodations, or real property transactions. They are most commonly found in the area of employment discrimination.

The Commission also conducts studies on discrimination and provides technical assistance and educational seminars for employers and others to strengthen their knowledge of human rights. By executive order, the Commission is charged to see that appropriate ceremonies are held on the commemorative day honoring Dr. Martin Luther King, Jr.

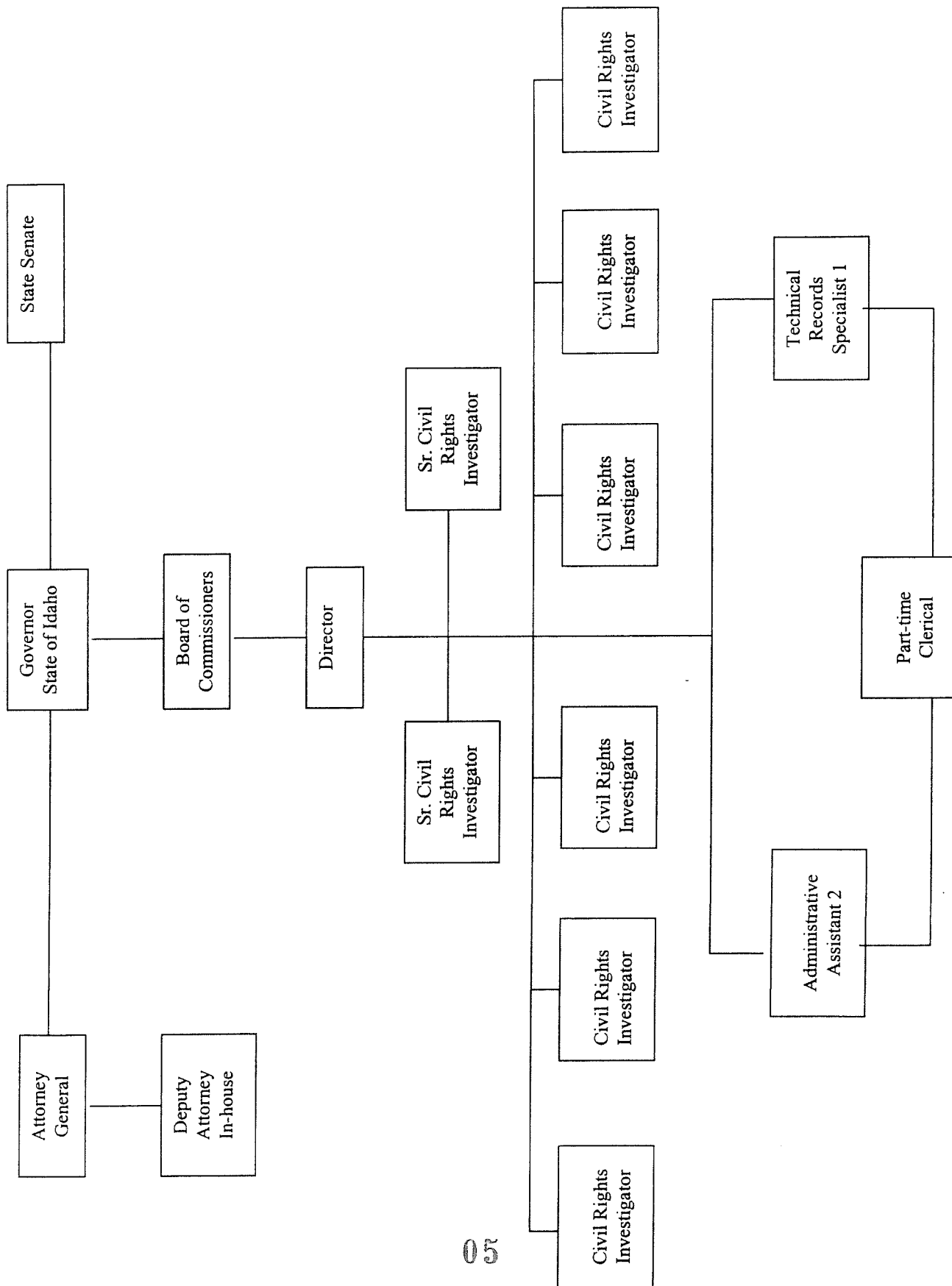
ORGANIZATION

The Commission consists of nine members: one representing industry, one representing labor, and seven at-large members. The Governor appoints the members to three-year terms, subject to Senate approval. The Commission hires a director, who is responsible for day-to-day operations and staff supervision. The current director has a staff of ten full-time positions and one part-time employee. An organizational chart is on the next page.

FUNDING

The Commission receives funding primarily from a State General Fund appropriation and contract payments from the Equal Employment Opportunity Commission, based on a set dollar amount for each case it processes.

IDAHO HUMAN RIGHTS COMMISSION



The Commissioners are appointed by the Governor with approval of the Senate.
The Deputy Attorney General provides legal guidance to Commissioners and staff as needed